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BEFORE THE
POSTAL REGULATORY COMMISSION

Periodic Reporting (Proposal Five)	:	**Docket No. RM2018-8**

COMMENTS OF UNITED PARCEL SERVICE, INC. ON NOTICE OF PROPOSED RULEMAKING ON ANALYTICAL PRINCIPLES USED IN PERIODIC REPORTING (PROPOSAL FIVE)

(August 29, 2018)

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United Parcel Service, Inc. ("UPS") respectfully submits these comments in response to the Commission's Notice of Proposed Rulemaking on Analytical Principles Used in Periodic Reporting (June 28, 2018) ("Order No. 4689").

INTRODUCTION

The Postal Service reported a loss of $170 million in FY 2017 on the delivery of Inbound Letter Post products.[1] For the reasons set forth below, if the shape of these products were taken into account properly, these losses could be substantially greater.

The Commission has directed the Postal Service to provide an update about its "collection of accurate shaped-based data and development of costing models for inbound Letter Post using this shape-based data." Annual Compliance Determination Report for Fiscal Year 2017, Dkt. No. ACR2017 (Mar. 29, 2018) ("FY2017 ACD") at 69. The Postal Service has proposed to change how it allocates its estimated total costs of delivering Inbound Letter Post products. Specifically, it proposes to divide the total cost of Inbound Letter Post products as calculated by current costing models into costs for those products that are shaped like letters or flats, on the one hand, and those that are shaped like packages, on the other. The Postal Service states that its proposal is motivated by, among other things, new terminal dues rates set by the Universal Postal Union ("UPU") on January 1, 2018, which will now take into account the size and shape of the delivered product when setting the price. Petition of the United States Postal Service for the Initiation of a Proceeding to Consider Proposed Changes in Analytical Principles (Proposal Five), Dkt. No. RM2018-8 (June 26, 2018) (the "Petition") at 2-4.

[1] United States Postal Service FY 2017 Annual Compliance Report, Dkt. No. ACR2017 (Dec. 29, 2017) ("FY2017 ACR") at 8.

It appears there may be a disconnect between the Postal Service's proposal and the Commission's directive. Rather than "develop[ing]" new costing models for Inbound Letter Post, using shaped-based data, the Postal Service has simply allocated the costs it has previously calculated under its existing costing model into shape-based categories.

In light of the ongoing growth of package shaped Inbound Letter Post deliveries, UPS believes that it is critically important that the Postal Service review and improve its costing models for Inbound Letter Post. In 2017, the Postal Service delivered nearly 500 million international packages into the United States, an approximate 80% increase year over year,[2] with Inbound Letter Post representing a large majority of this volume.[3] About one in ten packages delivered by the Postal Service in FY 2017 was an inbound international product.[4] Yet, at the same time as Inbound Letter Post volumes have

[2] *See* Combatting the Opioid Crisis: Exploiting Vulnerabilities in International Mail, U.S. Senate Permanent Subcommittee on Investigations (Jan. 25, 2018) (the "PSI Report") at 6, 9, ("In just the last three years, international package volume for the Postal Service has almost doubled, going from 150 million packages in fiscal year 2013 to 275 million in fiscal year 2016. The number of international packages reached more than 498 million in calendar year 2017, a staggering increase from previous years."), *available at www.hsgac.senate.gov/download/psi-report_-combatting-the-opioid-crisis.*

[3] The Public Cost and Revenue Analysis shows that there were only 15.3 million international inbound competitive packages in FY 2017, thus there can be expected to be approximately 482.7 million Inbound Letter Post packages. *See* Public RPW Report, Library Reference USPS-FY17-42, Dkt. No. ACR2017 (Dec. 29, 2017) The non-public data [redacted]. It should be noted that the PSI report reported volume for the calendar year, while the Postal Service's data reports by fiscal year. This three month difference should not be expected to have a significant impact on the total volumes.

[4] *See* Public Cost and Revenue Analysis for Fiscal Year 2017, Dkt. No. ACR2017, at "Volume1" & "Volume2" tabs ("Total Competitive Mail . . . 5,103,431[,000]").

dramatically increased, revenues from these products are not covering the reported costs of delivering them.

And there are reasons to be concerned that these figures actually understate the true extent of the losses the Postal Service is incurring from Inbound Letter Post deliveries. The Postal Service has long reported costs for delivering Inbound Letter Post products that raise questions about the accuracy of its costing models. For example, while Inbound Letter Post products appear to weigh *more*, on average, than some comparable domestic products, the Postal Service reports that Inbound Letter Posts cost *less* to deliver than those comparable domestic products.[5] The Postal Service has previously dismissed similar comparisons, arguing that they fail to account for the fact that the Postal Service does not incur the cost of maintaining a network for the collection of foreign origin mail.[6] However, as discussed below, this difference does not explain the anomalously low costs reported for Inbound Letter Post.

Indeed, as discussed further below, if Inbound Letter Post products were costed in a similar manner as domestic products of a comparable weight, size, and service, then the magnitude of losses experienced by the Postal Service could be significantly greater—totaling $320 million annually (and significantly more if a significant portion of the packages weigh more than one pound).[7]

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[5] *See infra* at 7-14.

[6] Reply Comments of the United States Postal Service on Inbound Letter Post, Dkt. No. ACR2017, (Feb. 27, 2018) at 6.

[7] This estimate is based off of information contained in the public 2017 Cost and Revenue Analysis, comparing the costs of Inbound Letter Post to the costs of First Class Mail Parcels, Single Piece Letters, and Flats, making certain assumptions about Inbound Letter Post's mail mix. *See infra* at 7-9. A more accurate calculation can be performed using the non-public information provided in this docket. The non-public information suggests that significantly

The proposal made by the Postal Service in this docket does not resolve these concerns. As noted, the Postal Service has simply re-allocated the previously calculated costs for Inbound Letter Post as a whole. [redacted].[8] UPS does not believe this assumption is justified. Rather, the costing models themselves should be examined using the new shape-based data to see whether they are properly calculating the total costs of Inbound Letter Post deliveries.

Capturing the full cost of Inbound Letter Post deliveries is also important because these products implicate the terminal dues framework, which grants foreign companies that send products through the mail into the United States a competitive advantage over U.S. businesses. As the Commission noted in the last Annual Compliance Determination, "domestic mailers are subsidizing the entry of Inbound Letter Post by foreign postal operators who use the same postal infrastructure but bear none of the burden of contributing to its institutional costs."[9] Under this regime, the Postal Service delivers Inbound Letter Post products below the reported costs of doing so. American businesses cannot avail themselves of these below-cost rates, putting them at an unfair disadvantage to overseas competitors shipping into the United States. The Postal Service has defended the terminal dues system, stating that it anticipates that terminal

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more costs may be understated, by allowing incorporation of Priority Mail data. *See infra* at 9-14.

[8] [redacted].

[9] FY2017 ACD at 68.

dues will soon reduce—but not eliminate—the losses associated with Inbound Letter Post.[10] As discussed below, however, the Postal Service may be significantly understating Inbound Letter Post costs, calling into question whether terminal dues will ever be sufficient to cover costs.

In addition, the White House has recently issued a Presidential Memorandum stating that these practices "do not align with United States economic and national security interests."[11] UPS urges the Commission to take immediate steps to ensure that any policy decisions made pursuant to the Presidential Memorandum are fully informed by the costs that the terminal dues system imposes on the Postal Service, American taxpayers, and American businesses.

Finally, UPS notes additional transparency would facilitate the review of these issues by interested parties. The Postal Service continues to defend publically reporting aggregate inbound international volume and revenues only at a group level by shape and size. This practice prevents third parties from analyzing whether the Postal Service's costing and pricing of international products, including Inbound Letter Post, comply with the statutory standards. Accordingly, as part of this rulemaking, the

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[10] *See, e.g.,* FY2017 ACR at 9 (the recent increase in terminal dues "should substantially improve the cost coverage" for Inbound Letter Post); United States Postal Service Comments Regarding Order No. 4706, Dkt. No. RM2018-2 (August 17, 2018) at 8 (defending terminal dues on the basis that, in the past, "the UPU terminal dues rate structure was far less favorable than the one in effect today"). The Public Representative has argued that it does not believe that the increase in terminal dues "will be sufficient in itself to bring Inbound Letter Post cost coverage to over 100 percent." Public Representative Comments, Dkt. No. ACR2017 (Feb. 1, 2018), at 26.

[11] Presidential Memorandum for the Secretary of State, Secretary of the Treasury, Secretary of Homeland Security, Postmaster General, and Chairman of the Postal Regulatory Commission (Aug. 23, 2018), *available at* https://www.whitehouse.gov/presidential-actions/presidential-memorandum-secretary-state-secretary-treasury-secretary-homeland-security-postmaster-general-chairman-postal-regulatory-commission (the "Presidential Memorandum").

Commission should order the Postal Service to report its international volume and revenue at a more granular level in order to make an analysis of Inbound Letter Post costing data possible.

A. Questions Persist Regarding the Accuracy of Existing Models for Inbound Letter Post

There are significant differences in how the Postal Service handles and processes mail versus packages within its network. These differences exist in every point throughout the network: processing costs are higher; transportation costs are higher; and delivery costs are higher.

Unless all costs of handling parcels are taken into account, any conclusion based on existing letter shaped models are substantially understated. Rather than recognizing and incorporating these costs into the model, the Postal Service used its existing Inbound Letter Mail model, which contained incomplete shape-based costs data,[12] [redacted].[13] [redacted]

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[12] *See* USPS Response to Chairman's Information Request 18, ACR2017 (explaining that, as of the time of that response, it had some imprecise shape-based Inbound Letter Post costs that required "additional work" and ongoing investigation).

[13] [redacted]

[redacted].[14] The only change is that those costs are now allocated among different shapes.

The assumption that prior models were reaching an accurate total result is unwarranted. The Postal Service needs to reassess its Inbound Letter Post costing models from the ground up using the more complete shape-based data that is now available. The discrepancies in Inbound Letter Post costing from its domestic counterparts make such an effort all the more necessary. While the Postal Service's costing methodology for Inbound Letter Post remains opaque, comparison with comparable domestic products raises questions about whether these models are working properly. Most notably, Inbound Letter Post products are heavier, on average, than comparable domestic products, but the Postal Service nevertheless reports that these products cost less to deliver, even after adjusting for the differences between these products that the Postal Service has cited in past comments.

As the Commission is aware, Inbound Letter Post has failed to cover its reported costs for several years running. If those reported costs are understated, then the cost coverage problem is even more significant. Using publically available data alone, it is possible to estimate how much these costs may be understated.

Table 1 analyzes the FY17 unit costs of Inbound Letter Post and three comparable domestic products: First-Class Mail Parcels, First Class Single-Piece Letters, and First-Class Flats. Because the mail mix of Inbound Letter Post is not public, the analysis below estimates that parcels make up approximately 75% of

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[14] [redacted]

Inbound Letter Post based on information provided in the PSI Report. This analysis assumes that the remainder of the mail mix is evenly split between Single Piece Letters and Flats. This analysis, which also removes collection-related costs[15] from the domestic products before the ultimate comparison, estimates that the Postal Service's costing models may be understating Inbound Letter Post costs by $320 million annually.

Table 1: Inbound Letter Post Cost Understatement Using Public Data

		Clerks and Mailhandlers	Delivery	Transportation	Other	Total Vol Var & Prod Spec	Adjustments to Remove Collection-Related Costs	Adjusted Unit Cost
		[1]	[2]	[3]	[4]	[5]	[6]	[7]
Inbound Letter Post	[A]					**$1.15**		**$1.15**
Parcel Comparisons								
First-Class Mail Parcels	[B]	$1.11	$0.37	$0.27	$0.76	**$2.50**	-$0.51	**$1.99**
First Class Single-Piece Letters	[C]	$0.10	$0.07	$0.02	$0.10	**$0.29**	-$0.05	**$0.24**
First-Class Flats	[D]	$0.41	$0.17	$0.17	$0.32	**$1.06**	-$0.05	**$1.01**
Assumed Shape Distribution of Inbound Letter Post								
First-Class Mail Parcels	[E]	75.0%						
First Class Single-Piece Letters	[F]	12.5%						
First-Class Flats	[G]	12.5%						
Resulting Hybrid Product Comparison	[H]							**$1.65**
Potential Cost Understatement								
Unit Cost Difference	[I]	$0.50						
Inbound Letter Post Volume (millions of pieces)	[J]	643.6						
FY17 Cost Understatement ($ millions)	[K]	$320.1						

Sources: FY17 Public CRA Report, FY17 Public CSC Report, FY17 RPW Report, CS06&7-Public-FY17.xlsx and CS10-Public-FY17.xlsx from USPS-FY17-32 (CRA "B" Workpapers), USPS-FY17-24\FY17Public.PB.xlsx, Combatting the Opioid Crisis: Exploiting Vulnerabilities in International Mail, U.S. Senate Permanent Subcommittee on Investigations (Jan. 25, 2018) at 21, available at www.hsgac.senate.gov/download/psi-report_-combatting-the-opioid-crisis (the "PSI Report").

Notes: Volume variable and product specific cost per piece uses costs from the Public CSC divided by volumes from the Public CRA.

[1]: Cost segment 3.

[2]: Includes cost segments 6, 7, and 10.

[3]: Cost segment 14.

[4]: Includes all other cost segments.

[5]: Sum of [1] - [4].

[6]: Cost savings if the domestic comparison products incurred no window services (C/S 3.2), city carrier collection (various cost pools in C/S 7), or rural carrier collection (various cost pools in C/S 10). Includes costs in other segments associated with those costs, through piggyback factors.

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[15] Further details of this adjustment are provided in the discussion of the non-public analysis below.

[7]: [5] + [6]

[A]: Average calculated from the "Inbound Single-Piece First-Class Mail Int'l" and "International Negotiated Service Agreements" entries in the FY17 Public CRA, weighted by piece count. As the Postal Service does not calculate incremental costs for individual international products (see USPS-FY17-43\IC2017Public.ICSummaryRpt.xlsx), the "Attributable Costs" total from the CRA is equivalent to the sum of volume variable and product-specific costs.

[E]: Calculated by taking the 2017 "Inbound International Mail Package Volume" number from the PSI report (498.3 million pieces), subtracting the Competitive Inbound International volume from the FY17 RPW report (15.3 million pieces), and dividing by the total Inbound Letter Post volume from the FY17 CRA report (643.6 million pieces).

[F], [G]: Remaining Inbound Letter Post volume is assumed to be evenly split between letters and flats.

[H]: [E]*[7][B] + [F]*[7][C] + [G]*[7][D].

[I]: [7][H] - [7][A]

[J]: Inbound Letter Post volume, from FY17 CRA.

[K]: [I] x [J]

It is also worth noting that Priority Mail is likely to be the most relevant comparison product for heavier Inbound Letter Post packages. Inbound Letter Post can weigh up to 4.4 pounds, while First-Class Mail Parcels can weigh no more than 13 ounces. Due to confidentiality restrictions surrounding the granular cost data for Priority Mail, that product has not been incorporated into the public analysis in Table 1. As a result, this analysis can be expected to understate the potential unreported costs of Inbound Letter Post significantly—by an average approaching $5 per piece if the average weight of Inbound Letter Post packages weighing more than 13 ounces approximates the average weight of Priority Mail.[16] In the parallel non-public calculation discussed below, Priority Mail has been incorporated, and the calculated understatement of costs is substantially greater.

[redacted]

[16] *Compare* FY 2017 Public CRA Report at "Cost3" tab ("Total Priority Mail . . . Attributable Cost . . . [$]6.131") *with id.* at "Cost1" tab ("Inbound Single-Piece First-Class Mail Int'l . . . Attributable Cost . . . [$]1.156"). The Postal Service has not disclosed how the average weight of these heavier Inbound Letter Post packages. The average weight of Priority mail is 39 ounces per piece. *See id.* at "Volume2" tab. This comparison is dealt with in greater detail in the nonpublic discussion below.

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

		[redacted]		
	[redacted]	[redacted]	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]
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In another docket, the Postal Service has objected to comparisons between international and domestic pricing, claiming that these comparisons "reflect a misunderstanding of postal operations and services and a lack of awareness regarding differences in the features and shipping conditions for international and domestic products and services."[19] The Postal Service asserted that "domestic products include far more features than international products" and therefore have higher costs. The Postal Service also cited cost differences associated with maintaining a domestic collection network. However, service features between international and domestic products are converging, including delivery confirmation and package tracking.[20]

The Postal Service also points out, in disputing the validity of a comparison between a domestic single-piece published rate and the UPU rate, that "foreign origin

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[19] United States Postal Service, Reply Comments of the United States Postal Service on Inbound Letter Post, Dkt. No. ACR2017, (Feb. 27, 2018) at 6.

[20] *See, e.g.*, U.S. Postal Service Five Year Strategic Plan (Fiscal Years 2017 to 2021) at 19 ("We strive to provide the same level of visibility, control, and simplicity to international customers as we do to domestic customers.").

mail can be presented in larger quantities or in bulk."[21] [redacted] Furthermore, First-Class Package Service and Priority Mail can also be presented in larger quantities or in bulk, as could First-Class Mail Parcels while they still existed as a distinct product.[22]

To address the Postal Service's remaining point regarding differences in costs between domestic and international products, Table 3 also presents the results of calculations intended to adjust the unit costs for the comparable domestic products. [redacted]

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[21] Reply Comments of the United States Postal Service on Inbound Letter Post, Dkt. No. ACR2017 (Feb. 27, 2018) at 6.

[22] *See, e.g.,* Postal Explorer, "Package Services," *available at* https://pe.usps.com/businessmail101?ViewName="PackageServices.

[23] [redacted]

[24] [redacted]

[redacted]

Given that Inbound Letter Post packets are substantially larger than either product, it is also reasonable to conclude that Priority Mail is a more appropriate proxy for some share of heavier Inbound Letter Post volume. Accordingly, Table 3 also constructs a hybrid domestic product, comprised of a mix of First-Class Mail Parcels and Priority Mail.[26]

Given the astounding rate of growth of inbound international packages (see Table 4), understatement of costs will be expected to grow substantially in coming years. From 2013 to 2017 alone, the Postal Service saw a 226% growth in inbound international parcels

25 [redacted]

26 The relative proportions of the two products are chosen such that the weight of the hybrid product is roughly equivalent to that of Inbound Letter Post packets. ($0.93 \times 5.02 + 0.07 \times 39.08 \approx 7.41$).

Table 4: Growth of Inbound International Package Volume

Year	Pieces (millions)
2013	149.55
2014	170.43
2015	221.55
2016	275.48
2017	498.27

Sources: Combatting the Opioid Crisis: Exploiting Vulnerabilities in International Mail, U.S. Senate Permanent Subcommittee on Investigations (Jan. 25, 2018) at 21, available at www.hsgac.senate.gov/download/psi-report_-combatting-the-opioid-crisis.

Note: 2013-16 are all fiscal years while 2017 is a calendar year.

UPS requests that the Commission take appropriate steps to investigate and resolve these costing anomalies.

B. The UPU Terminal Dues Framework Continues To Harm American Businesses

Inbound Letter Post products also highlight the unfairness of the terminal dues system. Despite an increase in terminal dues earlier this year by the UPU,[27] Inbound Letter Post products continue to be priced well below comparable domestic market-dominant products. *See* FY2017 ACD at 68-69 ("[D]omestic mailers are subsidizing the entry of Inbound Letter Post by foreign postal operators who use the same postal infrastructure but bear none of the burden of contributing to its institutional costs."). For years, it has been significantly more expensive for a customer to ship a package from one point in the U.S. to another point in the U.S. than it is to deliver that same package

[27] *See* FY2017 ACR at 13 ("[T]he Postal Service expects a significant increase in Inbound Letter Post terminals dues revenues based on the new [UPU] Convention cycle . . . . [T]he price increase for Inbound Letter Post [will] be 16.732 percent.")

from another country to anywhere in the U.S.[28] As a result, foreign companies can offer lower prices, including shipping, than any American company. These foreign businesses often directly compete with American companies by selling products over the same online platforms. This regime is deeply unfair to American businesses.

The White House recently published a memorandum specifically taking issue with this international competitive imbalance. The Presidential Memorandum found that "the United States, along with other member countries of the UPU, is in many cases not fully reimbursed by the foreign postal operator for the cost of delivering foreign-origin letter post items, which can result in substantial preferences for foreign mailers relative to domestic mailers."[29] The Presidential Memorandum directed the Postmaster General and the Chairman of the Postal Regulatory Commission, among other high ranking executive branch personnel, that that it "shall be the policy of the executive branch . . . [to] support . . . a system of unrestricted and undistorted competition between United States and foreign merchants."[30] The President further directed that the executive branch shall "ensur[e] that rates charged for delivery of foreign-origin mail containing goods do not favor foreign mailers over domestic mailers" and "set[] rates charged for

[28] *See* Comments of the Small Business and Entrepreneurship Council Related to Inbound Letter Post, Dkt. No. ACR2017 (Feb. 20, 2018) (arguing that "American Small Businesses continue to be competitively impacted by this disparity as foreign companies are charged much lower rates by the USPS to complete deliveries within the U.S. in comparison to the prices that American small businesses face to send items from one domestic location to another."); Arthur Herman, Stop Subsidizing Foreign Postal Systems for Economic Fairness and National Security, NAT'L REV. (Aug. 31, 2016) *available at* https://www.nationalreview.com/2016/08/united-states-postal-regulatory-commission-usps-universal-postal-union-united-nations-china-national-security ("Under the UPU's bizarre system, our postal service is subsidizing e-commerce companies in China and Singapore").

[29] Presidential Memorandum at 3.

[30] Presidential Memorandum at 4.

delivery of foreign-origin mail in a manner that does not favor postal operators over non-postal operators."[31]

The Commission should also consider taking steps to address this flawed system in light of the Presidential Memorandum. For example, the Commission could direct the Postal Service to conduct a special study on the disparity of pricing between foreign and local mailers shipping products to customers within the United States.

CONCLUSION

For the reasons discussed above, UPS respectfully requests that the Commission take all appropriate action requested above to assure that Inbound Letter Post is costed appropriately.

Respectfully submitted,

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[31] *Id.*